UNITED
NATIONS

A

General Assembly

Distr.
GENERAL

A/C.2/46/15
21 November 1991

ORIGINAL: ENGLISH

Forty-sixth session
SECOND COMMITTEE

Letter dated 14 November 1991 from the Controller of the United Nations to the Chairman of the Second Committee

My attention has been drawn to the fact that a number of draft resolutions with programme budget implications have given rise to some difficulties in the various Main Committees of the General Assembly. I feel that I ought to share with you some observations.

By resolution 45/248 B, section VI, the General Assembly, inter alia, reaffirmed that the Fifth Committee was the appropriate Main Committee of the General Assembly entrusted with responsibilities for administrative and budgetary matters. It also reaffirmed the role of the Advisory Committee on Administrative and Budgetary Questions and expressed its concern at the tendency of its substantive Committees and other intergovernmental bodies to involve themselves in administrative and budgetary matters.

The budgetary process adopted by the General Assembly in its resolution 41/213 provides that the programme budget include a contingency fund to accommodate additional expenditures derived from legislative mandates not provided for in the proposed programme budget. I would like to recall, in that connection, that the proposed programme budget for the biennium 1992-1993, which was submitted by the Secretary-General a few months ago, is the outcome of an extensive and complex process of preparation which reflects the collective decision of Member States as expressed in the medium-term plan adopted by the General Assembly for the period 1992-1997. Its programmatic content was reviewed, to the extent possible, by the competent sectoral and regional legislative bodies, prior to its comprehensive review by the Committee for Programme and Coordination at its thirty-first session. For these reasons, it is our understanding that new legislative mandates resulting in programme budget implications and the application of the mechanism of the Contingency Fund would be of a rather exceptional nature, especially in a budget year.

Lastly, I am concerned at the difficulties which have arisen in implementing a key provision in the new budget process as it relates to the operation of the Contingency Fund, namely that each statement of programme budget implications should contain a precise indication of how redeployments of resources from low-priority areas or modifications of existing activities would be applied in case it is not possible to finance all or part of the additional requirements from the Contingency Fund. While continuing efforts will be made by this Office and the substantive departments concerned to implement this provision more fully, I believe that the attention of all the Members of the Committee should be drawn to the fact that, in the absence of such identification, the additional activities which would be mandated by the draft resolution would have to be deferred until a later biennium, should the resources available within the Contingency Fund be exceeded.

I am keenly aware of the difficulties faced by every Committee in carrying out its programme of work and it is my hope that these observations, rather than complicating your task, Mr. Chairman, and that of the Committee, will indeed be of some assistance in the decision-making process. For that reason, I should be most grateful if this letter could be circulated as a document of the Committee.

(Signed) Kofi ANNAN
Controller